

Monday 18 August 2025

External Report Board

Submitted via email to: [accounting@xrb.govt.nz](mailto:accounting@xrb.govt.nz)

[admin@platform.org.nz](mailto:admin@platform.org.nz)

[www.platform.org.nz](http://www.platform.org.nz)

Tēnā koutou, External Reporting Board

## **Submission on Reporting and assurance of service performance information – Tier 1 and 2 not-for-profit entities**

Thank you for the opportunity to submit on the consultation about Reporting and assurance of services performance information – Tier 1 and 2 not for profit entities.

### **Introduction**

This submission is presented by Platform Trust the national peak body representing and advocating for community and non-government organisations (NGOs) or not for profit entities throughout Aotearoa New Zealand that provide vital mental health and addiction services and support. Our 95 member organisations and 119 non-member organisations comprise a diverse range of charitable or not for profit entities, including community-based organisations, service providers, and advocacy groups dedicated to improving the wellbeing of individuals and communities affected by mental health challenges and addiction. A significant number are subject to reporting and assurance of services performance information requirement for tier 1 and 2 not for profit entities.

Platform welcomes the opportunity to provide feedback on the External Review Board's consultation document *Reporting and assurance of services performance information – Tier 1 and 2 not for profit entities*. Below is our response to the issues and question raised in the consultation document.

#### **1. Question 1 (for reporting entities and assurance practitioners)**

Do you agree that the root causes described above are contributing to the key challenges in preparing and assuring service performance information? Do you have any other feedback on the challenges?

Yes, we agree that the root causes as described are contributing to the key challenges in preparing and assuring service performance information. Platform raised concerns during March 2024 highlighting that some mental health and addiction NGO in Tier 1 and Tier 2 had difficulties getting their statement of services performance signed by external auditors incurring significant compliance cost as a result. These concerns were passed on to the External Reporting Board (ERB).

2. Question 2 (for reporting entities and assurance practitioners)

Do you agree that amending the requirements of PBE FRS 48 at this time would help to address current challenges? Do you anticipate additional costs will be incurred if the requirements are amended?

We agree that amending the requirements would help address the current challenges by removing reducing or minimising ambiguity and misinterpretation. If the amendments make things clear, this should hopefully not result in additional costs. The reverse of this i.e. reducing cost would be what we would hope for, and the current costs were becoming insurmountable.

3. Question 3 (for reporting entities and assurance practitioners)

Do you agree with all the proposed targeted amendments in (a) – (d)? Are there any other areas that may need clarifying and why?

The proposed targeted amendments make reasonable sense.

4. Question 4 (for reporting entities and assurance practitioners)

Do you consider that adding an appendix to PBE FRS 48 for the not-for-profit sector in (e) would be beneficial to address some challenges experienced by not-for-profit entities?

It is important that under e) the potential authoritative appendix to the standard, consideration should be made to ensure this is simply to avoid unintended consequences of adding another layer of complexity creating a situation that might cause ambiguity in relation to the areas of focus mentioned.

5. Question 5 (for reporting entities and assurance practitioners)

Do you agree with the topics for the proposed not-for-profit appendix in (e)? If not, please explain the areas that could be clarified.

The proposed topics in e) make sense within the content of the response under 4 above.

6. Question 6 (for reporting entities)

Do you agree that the XRB hosting workshops for significant sub-sector preparers to develop further supplementary material for service performance reporting would be beneficial? What other material or approaches to guidance would be beneficial?

Yes, we agree that XRB hosting workshops would be helpful. We suggest that for a wide reach to consider a balance between in-person and online workshops. Having guidance materials and examples of services performance reports available online (could XRB website plus Charity Services) might be helpful.

7. Question 7 (for assurance practitioners)

Do you agree that guidance to address the identified challenges will be useful to assurance practitioners? What areas, other than sufficient appropriate evidence, would be beneficial?

Not applicable.

8. Question 8 (for assurance practitioners)

Do you agree that the targeted amendments to PBE FRS 48 and further service performance reporting guidance material as proposed in previous sections could also help address some of the assurance challenges?

Not applicable.

9. Question 9 (for users)

How do you use service performance information to make decisions? Do you face any challenges in understanding service performance information and what may be the cause of these challenges?

Not applicable.

10. Question 10 (for users)

Do you consider the proposals around the inclusion of a basis of preparation and further disclosures (as noted in Part 4) would enhance your understanding and use of service performance information? If not, what other actions should the XRB consider further?

Not applicable.

**Conclusion**

Our member organisations, like many charities, often operate with limited resources, relying on a combination of government funding, philanthropic grants, community fundraising, and donations. Many, if not all comprise a diverse range of charitable or not for profit entities are in Tier 1 or 2 have reported challenges and difficulties in getting their statement of services performance signed off and in doing so have incurred increased cost for assurance purposes. We hope the proposed reporting and assurance of service performance information make improvements to reduce the burden experience and the increased cost.

Ngā mihi,

A handwritten signature in dark ink, appearing to read 'Memo Musa', with a horizontal line underneath.

Memo Musa

**Chief Executive**

## Who are we?

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Platform is a membership organisation and peak body representing the mental health and addiction NGO and community sector. Platform actively collaborates with a network of 6 Regional Navigate Groups covering mental health and addictions services in the community. Currently 94 NGOs are members of Platform that provide support to tāngata whai ora (people seeking wellness) including Māori and Pasifika providers, and whānau and peer-led services.

Collectively across 2023/24, approximately 73,000<sup>1</sup> people accessed mental health and addiction NGO services, making up approximately 42% of all people accessing specialist support for their mental health or addiction needs in Aotearoa. NGO and community providers also work alongside primary care teams to support over approximately 92,250<sup>2</sup> people who used Access and Choice programme, for mild to moderate mental health needs.

There is a large and diverse workforce across the broader mental health and addiction NGO and community sector with a range of staff working across different occupational groups which in 2022 consisted of about 5,820 staff fulltime equivalents<sup>3</sup>.

**END**

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<sup>1</sup> Te Whatu Ora|Health New Zealand PRIMHD extract dated 27 November 2024, analysed by Te Pou.

<sup>2</sup> Te Hīringa Mahara | Mental Health and Wellbeing Commission. (2022). *Access and Choice Programme: Report on the first three years | Te Hōtaka mō Ngā Whai Wāhitanga me Ngā Kōwhiringa: He purongo mō ngā tau tuatahi e toru*. Wellington: Te Hīringa Mahara.

<sup>3</sup> Te Pou. (2023). *Mental health and addiction workforce: 2022 primary, community, and secondary healthcare settings*. Auckland: Te Pou.